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SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF LOS ANGELES

CHICAGO BRIDGE & IRON COMPANY,
Plaintiff,
v.
BOARD OF EQUALIZATION OF THE
STATE OF CALIFORNIA,
Defendant.

NO. C 712 283

SUMMARY JUDGMENT

The Defendant State Board of Equalization's motion for a summary judgment came on regularly for hearing on May 3, 1990, in Department 52 of the above-entitled Court, before the Honorable Harvey A. Schneider, Judge Presiding. John M. Garrick, Esq., of Iverson, Yoakum, Papiano & Hatch, appeared on behalf of the plaintiff and David S. Chaney, Deputy Attorney General, appeared on behalf of the defendant.

The Court having considered the pleadings, the stipulation of facts and the other documents filed by the parties, and having heard and considered the arguments of counsel, finds that there is no disputed issue of material fact and that summary judgment is

appropriate pursuant to Code of Civil Procedure section 437c. Wherefore,

IT IS ORDERED, ADJUDGED AND DECREED:

1. The imposition of use tax upon the plaintiff by the defendant in accordance with Regulation 1521(b)(6)(C), 18 Cal. Adm. Code, was proper and consistent with California statutes governing the imposition of sales and use taxes and did not violate the due process or commerce clauses of the federal constitution.

2. The plaintiff shall recover nothing by this action.

3. The Defendant shall recover its costs from the plaintiff, in the sum of _____.

Date: June 4, 1990

_____

JUDGE OF THE
SUPERIOR COURT

DECLARATION OF SERVICE BY MAIL

Re: CHICAGO BRIDGE & IRON CO, v. SBE
No. C 426935

I am over 18 years of age, and not a party to the within cause; my business address is 3580 Wilshire Boulevard, Los Angeles, California 90010; I served a copy of the attached

SUMMARY JUDGMENT

on each of the following, by placing same in an envelope(s) addressed as follows:

JOHN M. GARRICK, ESQ.
Iverson, Yoakum, Papiano & Hatch
624 South Grand Avenue, Suite 2700
Los Angeles, California 90017-3328

Each said envelope was then, on May 16, 1990, sealed and deposited in the United States Mail at Los Angeles, California, the county in which I am employed, with the postage thereon fully prepaid.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 16, 1990, at Los Angeles, California.

Declarant
HILDEGARDA B. DOMANTAY